In the Specification

Please amend paragraph [0022] as follows:

[0022] Referring to Figures 1, 4a-4c and 7a-7b a panel 40 is provided which includes a face 42, back 44 and a plurality of clips 50. The face 42 preferably has a shape which is similar to the shape of the access opening 12 in the tub skirt 14, but is sized to cover the opening 12 when in place. The panel 40 may be formed from acrylonitrile-butadiene-styrene (ABS) or AES polymer: The face 42 of the panel 40 may be contoured for decorative purposes. The face 42 may also include raised portions. Extending from the back surface 44 are a plurality of clips 50. The clips 50 include a straight portion 52 which begins at the junction with the panel and extends to an end with an angled portion 54. The angled portion 54 may be any shape which defines a leading interactive surface 56 and trailing interactive surface 58 which mates with the mating surfaces 30 on the bracket 24. The leading interactive surface 56 and trailing interactive surface 58 may be pitched at equal angles but opposite directions with respect to the straight portion 52 to form a V-shape. The clips 50 may be molded integrally with the remainder of the panel 40 or attached in a separate process as shown in Figures 7a and 7b. The clips 50 are flexible, but resilient. The clips 50 interact with the mating surfaces 30 upon the bracket 24. The panel 40 may include a number of clips 50 which corresponds with the number and placement of mating surfaces 30 on the bracket 24. As the panel 40 is pushed into place the leading interactive surface 56 of the angled portion 54 of the clip 50 will engage the front side of a first raised ridge 32 upon the bracket. As the panel 40 is pushed further towards the bracket 24, the clip 50 flexes and travels over the raised ridge 32 to the ridge's back side. The panel 40 is now prevented from retraction by the trailing interactive surface 58 if released. As the panel 40 is pushed farther inwards, the clip 50 rides over each successive raised ridge until a desired position is reached. The panel 40 may also be removed easily. The panel 40 is pulled and the trailing interactive surface 58 of the clip 50 rides over successive raised ridges 32 as the resilient clip 50 deflects and returns to position. Thus, the clips 50 and the raised ridges 32 cooperate to permit bi-directional movement of the panel 40 relative to the bracket 24 or the tub skirt 14, to which the bracket may attach.